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COMMERCIAL ENFRANCHISEMENT

OF THE

CONFEDERATE STATES OF AMERICA,

WITH

ORIGINAL ARTICLES ON A NEW SYSTEM OF WEIGHTS AND
MEASURES, AND NEW COINS FOR THE CON-
FEDERATE STATES.

~~~~~  
BY A VIRGINIAN.  
~~~~~

RICHMOND:
WEST & JOHNSTON,
145 MAIN STREET.
1862.

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PREFACE.

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The publishers of these suggestions upon subjects now so freely discussed throughout the Confederate States, are induced to do so by the demand for the periodical in which the article upon Commercial Enfranchisements of the Confederate States originally appeared, viz: De Bow's Review for October and November, 1860, every copy of the edition being exhausted, we have obtained the corrections and notes to the original article, as well as the articles from the same pen in the Messenger, the Examiner, and the Whig, which will furnish the reader with the only correct and complete edition of all the articles.

1911

THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO  
CHICAGO, ILL.  
JANUARY 1, 1911  
TO THE PRESIDENT OF THE UNIVERSITY  
FROM THE FACULTY  
The Faculty of the University of Chicago  
has the honor to acknowledge the receipt  
of your letter of the 28th inst. and  
to express its appreciation of the  
interest which you have taken in  
the work of the University.  
The Faculty is deeply indebted to you  
for the many ways in which you have  
promoted the welfare of the University  
and for the many suggestions which  
you have made for its improvement.  
The Faculty is confident that the  
University will continue to prosper  
under your leadership and that the  
work of the Faculty will be  
increased in the future.

# Commercial Enfranchisements of the Confederate States.

SUBMITTED TO THE MACON CONVENTION.

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## CHAPTER I.

### TOBACCO, COTTON, EMBARGO, &c.

THE Commerce of the Confederate States, constituting the subject which has called us together, must occupy much of our reflections. We are without Foreign Commerce altogether—only a few cargoes of our products escape the blockading squadron of the United States in going out from our ports, or an occasional vessel may succeed in entering some harbor along our extended coast; but, prior to the period of our separation from our former associates, the contemptible position of the commerce of the Southern States had been a subject of most anxious solicitude upon the part of our best citizens,—the incubus which paralyzed every energy—that palsied every heart—that chilled the zeal of the most devoted patriots, has been thrown from our commerce by the action of the people of the States composing the Confederacy, and we are now assembled where the discussion as to our future policy must be left to ourselves, for until all hands are chilled by death, no renewal of the accursed connection with the United States will be tolerated.

Our sagacity must find the road of safety—it is useless to rely upon anything beyond the interests of nations or States respecting their commerce; and since the chief of the causes of our separation must be found in questions affecting our selling the products of the soil and the purchase of our supplies from others, we are invited to inquire into the value and the uses of the articles we produce, and the necessities which may exist for them to other nations. We are the custodians of a yearly yield of four millions of bales of cotton—that being the

average annual product of the Confederate States of America at this time. *Cotton is an article necessary to the commerce of almost every nation on the globe.* We produce annually rice, pitch, tar and turpentine, to a very large amount, besides corn and wheat and live stock. As an article of great value to the foreign consumer we mention tobacco, and shall state some facts deeply interesting to the States of North Carolina, Tennessee, Missouri and Virginia (we omit Kentucky, Maryland and Delaware, because, although their future is plainly indicated by our wishes and their interests, yet they have not identified themselves with the Confederate States), and, therefore, we shall discuss these subjects without reference to them, except so far as the facts adduced shall implicate them.

The annual revenue from tobacco in England is about twenty-five millions of dollars; the consumption being for 1858, 33,739,133 lbs.; in 1859, 34,459,864 lbs.; and in 1860, 35,306,846 lbs. In the year 1858, our exports to England and her colonies was twenty-three thousand nine hundred and ninety-four hogsheads, four thousand two hundred and seventy-three boxes, and one thousand four hundred and fifty-seven bales—their whole value in dollars, as declared at the Custom Houses of the United States, was four millions three hundred and ninety-nine thousand nine hundred and sixty-one dollars. In 1859, the official returns make our exports 37,906 hogsheads, 2,068 boxes, 3,891 bales—valued at \$6,000,234; in other words, the value of this article shipped to England by us, when grown and placed on shipboard, is, on an average, five millions, and allowing the consumption of Great Britain to be four-fifths of American tobacco, the crop of our tobacco yields to her exchequer four times as much as it does to our planters, without any charge for that which she exports, or for that which goes to her colonies direct; the duty is three shillings sterling on each pound of leaf tobacco, and five per cent. on the manufactured, about nine shillings and sixpence—say seventy five cents on leaf and two dollars and twenty-five cents on the manufactured, per pound.\*

\* The cultivation of Tobacco is prohibited in Great Britain.

In France, in the year 1791, the Regie and Farmers' General were abolished, and a duty of twenty francs on one hundred pounds, imported by foreign vessels, and three-fourths of that sum if on French vessels, was substituted; and, in 1799, it was increased to sixty-six francs on that in foreign vessels, and on that in French vessels to forty-four francs, with an excise tax of forty centimes (about eight cents) on the kilogramme (2 20-100 lbs.,) was imposed on the manufactured, and twenty-four centimes (about five cents) the kilogramme on leaf or smoking tobacco; under this system the revenue amounted to only 1,129,708 francs. In 1804, the whole subject was entrusted to the general administration of the customs, the fullest rigor was exercised, and domiciliary visits were made to both sellers and manufacturers; the revenue was brought up to 12,600,000 francs; the duties were doubled in 1808; and again, in 1806, with all possible appliances of the most rigid surveillance, the revenue only reached, in 1811, 16,000,000 francs; from this period the sale and manufacture became a Government monopoly; by this system the revenue was brought up to 25,000,000 francs in 1820; the sales that year by Government were 12,645,277 kilogrammes, producing 64,027,137 francs—deducting expenses of cost of tobacco and of the manufacture, the net revenue was 42,219,603 francs. In 1830, the sales were 11,169,554 kilogrammes; proceeds, 81,366,347 francs; the costs of tobacco and manufacture, 22,338,035 francs; net revenue, 59,028,912 francs. In 1838, tobacco, purchased chiefly in America, was 6,520,569 kilogrammes, valued at 14,497,309 francs. The consumption of all tobacco in France, in 1858, was 21,981,096 kilogrammes; in 1859, 24,099,837 kilogrammes; in 1826, the declared value of American and all other tobacco, per pound, was about nineteen cents per pound, or (to use the French terms,) two francs thirty centimes for the kilogramme. In 1859, 1 45-100 francs per kilogramme, or about twelve cents per pound, was the declared value of the tobacco, as received at the ports of France. Of the receipts, American tobacco constituted 19,846,198 kilogrammes—say 43,661,635 pounds, about thirty thousand hogsheads in all; the revenue for 1860, was the enormous sum of \$36,000,000—say



180,000,000 francs, and thirty thousand persons were employed in the culture, manufacture and sale of tobacco.

The productions of the European nations as reported by a committee on tobacco to the French Assembly, year 1835, were:

|                                |            |
|--------------------------------|------------|
| Russia and her provinces. .... | 9,683,000  |
| Denmark .....                  | 100,000    |
| Holland .....                  | 2,575,250  |
| Germany.....                   | 9,976,174  |
| Switzerland.....               | 135,000    |
| Wallachia.....                 | 600,000    |
| Italy .....                    | 1,208,000  |
| Austria.....                   | 21,000,000 |
| Poland.....                    | 1,500,000  |
| France. ....                   | 10,000,000 |

|                   |            |
|-------------------|------------|
| Kilogrammes ..... | 56,778,424 |
|-------------------|------------|

About ninety thousand hogsheads.

On this subject, a letter addressed to the French Government through the Count de Vergennes, by Mr. Jefferson, dated at Paris, August 15th, 1785, is full of argument, and we may at once recognize that it had produced its impression, for six years afterward the ports were thrown open to tobacco at very low duties comparatively. On the 22d June, 1848, M. Thouret laid a proposition before the French Assembly, "that the sale of tobacco and snuff should no longer be exclusively in the hands of the Government; the proposition *did not receive twenty-five votes* of an assembly of more than six hundred members, and thus fell to the ground—that number of assenting votes being required before any proposition can come before the Chambers even for consideration. This vote would seem to show that public opinion in France was in favor of the monopoly, when we consider that the members have been so recently chosen by universal suffrage throughout all parts of France." These extracts are from Mr. Rush's late work, page 481. This is the care which the late Government bestowed on our commercial interests. Mr. Jefferson not only wrote down his conversations on the subject, but he submitted facts and considerations worthy of the great interest at stake; the indifferent memorandum by Mr. Rush was enough for him and the interests he represented in France. The article of tobacco is a monopoly in Sardinia, and all Italy, and in Austria, and also in Spain. A very valu-

able note in the Lost Principle, page 179, taken from Jefferson's report in 1791, and a report on commercial relations of the United States, Thirty-Fourth Congress, First Session, will be used by those who would wish to investigate the subject farther. We have sufficiently demonstrated the value of this article to all foreign Governments with whom we have had much intercourse commercially. The institution of slavery in all the border States depends chiefly upon the culture of tobacco, and whilst they may not have indicated any restlessness under evidences of inattention to their interests heretofore, yet *they may, in self-defence, levy State taxes upon the sales of all the productions of such countries as discriminate against the article upon which their labor and their institutions must depend*, and thus bring up unpleasant complications; the border slave States have a right to expect that this article should receive special attention from the Government of the Confederate States in their intercourse with all foreign powers; if not, rather than part with their slaves, they ought to protect themselves through their License Laws; but, as the gravest, and certainly the first question for our consideration, must be how the present blockade can be removed so as to leave the ocean clear before us, we have introduced the facts above respecting tobacco, and find that we may affirm that upon the export of two hundred millions of pounds of manufactured and leaf tobacco, which is below the average exports annually, the foreign Governments of the world collect, at the least, seventy-five to one hundred millions of dollars of revenue.

The enormous power we thus have in our own hands, acting upon the simple fulcrum of the interest of other nations, cannot and ought not to escape observation in the enquiry now so full of interest to our agricultural and commercial interests: how can the ports of the country be thrown open?

In 1764 and '65 there was a nonimportation league amongst American merchants. In Mr. Jefferson's administration we had an embargo upon the exports of the United States; whilst we suffered inconveniences ourselves from these causes, yet they were trivial when compared to those inflicted upon Great Britain for respecting the effect on the trading classes of England—the

painful words are used by her own historians: "England labored under the most painful anxiety she ever felt" in 1765, and that her whole interests were seriously prejudiced by the embargo of Mr. Jefferson, is confirmed by all authorities. The course of the United States Government in blockading our ports, although it affects us less, from our peculiar situation, than it would a nation more dependent on commerce, yet we are certainly aware of the fact, too patent to be denied, that the war would be of very little moment to us in a financial aspect but for the blockade of our ports. We are sure, however, that the United States suffers more from this cause than we do; her manufacturers now pay twenty-two cents the pound for cotton—double its price in New Orleans and five cents above the price in Liverpool; but it is none of our duty to reason the folly of the blockade to Northern minds; it is sufficient for our purposes, and, indeed, it is our duty to enquire what our course of action, as a nation, should be, seeing the whole interests which demand our consideration and care. *The course of the Government of the United States will justify us in laying an embargo on all exports* during the continuance of the war; certainly so long as the fleets of that Government practice any interruptions to our commerce. Since that Government has thrown in our way the fulcrum, let us apply the lever with which we can move the whole commercial world. This done and persevered in for a short time, would carry famine and want to the homes and firesides of millions of human beings in all the manufacturing and commercial nations of the world. The great criminal in this transaction would be that silly tyrant, the Government of the United States; for its continuance would depend on their action, not on ours, as we should stand ready to repeal the embargo when the United States blockading squadron was withdrawn, or permanent peace established with us. This policy would beget us friends where they are most needed, viz: amongst the commercial and manufacturing nations of Europe. In the negotiation which would spring up with them, *open ports and diminished duties for American tobacco* should become an object of paramount importance. Let the scuffle for our markets take place between all foreign nations, for until we can secure a navy

our products and the markets we offer for foreign commodities must buy for us and our interests protection. The exports of the Confederate States in former years have been worth two hundred and fifty millions of dollars, in round numbers; our consumption of goods derived from the Northern States and foreign nations has been as much more, say together five hundred millions of dollars—no inconsiderable portion of the commerce of the world. The letters of marque and reprisal have driven many Yankee ships from the ocean, but rather than lose our crops, England and France will turn loose a fleet upon the United States Navy which will convey these meddlesome obtruders into other seas and inlets than those on the Southern coast. We now allow a few cargoes to depart from our ports; they are worthless to us in any view, when compared to the vast crops which must remain in our barns and store-houses. These cargoes, however, are just so much turned against us, so long as the war lasts, and goes to aid our enemies. This course, on our part, invites the rapacity of merchants to enterprises calculated to entangle us with other nations, and must beget vexatious quarrels between ourselves and our customers. Such a policy is unworthy of a great and honorable people, and ought not to be practiced by us. It was the opinion of Mr. Jefferson in 1785, as expressed in his letter to Hogendorf, that the United States should practice neither commerce nor navigation; and that whenever, indeed, their numbers should so increase as that their produce would overstock the markets of the nations who should *come to seek it*, the farmers must either employ the surplus of their time in manufactures or in navigation. Until our ports are opened, we must occupy our thoughts as to some new field of labor, notwithstanding there is an increasing taste with our people for commerce and navigation.

The Convention on this subject reached the following conclusion:

*Resolved*, That in order to encourage the importation of articles necessary to the present exigences of the country, return cargoes ought to be furnished to all vessels introducing commodities within the Confederate States from European nations, the accumulation of stocks in the seaports and large interior cities being at the same time regarded impolitic.

## CHAPTER II.

**EXCHEQUER—TAX ON BANK NOTES.**

The war must go on, however, and one of its sinews is money, and with this comes up the whole question of finance, and to that subject we now proceed. The last official returns from the banks of the Confederate States disclose their circulation in July, 1860, to be sixty-eight to seventy-millions of dollars, their deposits some fifty to fifty-one millions, their specie some thirty-one to thirty-two millions; it may be allowed that the deposits should be added to the circulation to represent fairly the moneys available for commercial and agricultural purposes. We may safely state then, that one hundred and twenty-five millions was the whole circulation which these institutions represented. This sum should be augmented by such amount as may be in the hands of the people in gold or silver, and applying the general multiple of thirty in property to one of money, the property of the Confederate States amounts to about four thousand millions of dollars. The necessities of the Confederate States have increased the volume of paper credits vastly. A suspension of specie payments has been made general, and the entire transactions of the business of the country and the maintenance of the conflict with the United States must be carried on by governmental and bank credits, paper money, unless all the different elements can be united in some system of measures mutually advantageous.

The very fact that we must collect the direct tax now imposed by the unanimous voice of our Congress, upon the property of the people of the Confederate States, in Government paper and use bank notes, disposes of the question as to whether the Government should ally itself with the business of the banks or the commerce of the country. The question which arises is, what action ought the Government to take to render the taxes uniform? An exchequer, with an office of discount and deposit attached, embracing the general features of the Bank of Eng-

land, recommends itself; the Government has made laws regulating the conduct of its officers in the collection and disbursement of its revenues—they borrow and collect, and then pay away what they borrow or collect; the Treasury of the Government is that thing which keeps these means from their receipt till their disbursement; and an exchequer, with a capital of fifty millions to be raised by a subscription of forty millions in Confederate eight per cent. stock by the Government or individuals, and ten millions in coin, is recommended with the following restrictions and limitations: The issue department to be separate and distinct from the banking department, and the deposit of four dollars in Confederate debt and one dollar in coin to be left with the Governor and Commissioners of the issue department by the banking department, upon which the Commissioners shall deliver to the banking department or the offices of discount and deposit notes for the like amounts, bearing the caption: "The Governor and Managers of the Exchequer of the Confederate States of America, will pay to ——— or bearer at ——— ———." No note to be ever used a second time when once returned to the issue department. The offices to be located where the Government may indicate; the revenues of the Government to be always deposited in the institution, and transferred by it from any one office to any other where required, free of charge, by the banking department; all transfers of moneys for the Government as well as individuals to take place without any checks. The capital to be awarded to each State in proportion to its population and property. The Commissioners for the issue department, to reside at their several branches, to be three in number, who shall issue the notes as specified, and to be appointed by the President and Senate of the Confederate States; the general management of the banking department at each office to be conducted by a governor and managers, say seven in number, three appointed by the Governor of the State and three elected by the local shareholders, and these to name a chairman—accounts to be kept with private individuals and States as may be prescribed by the managers, the issues of notes for circulation, after the issue of fifty millions, to take place upon the deposit of two

dollars in Confederate debt and one in coin, up to say eighty millions—beyond that sum to be only issued upon one dollar in coin as a deposit for each dollar of note. The power to issue notes for circulation to be limited to the period of the extinction of the Confederate debt. No transaction to take place in any description of bills or notes maturing beyond the State in which the office was located. The debts due to the institution never to exceed twice its capital at any of its offices. The issue of post notes, at periods not beyond thirty days, upon the deposit of money with the banking department, and payable to the order of the depositors, to be obligatory, provided the amount named does not fall below ——— dollars.

It cannot escape the least observant, that the *restrictions against* the dealings in exchange, as it is generally termed, are positive; and as this subject should be disposed of satisfactorily by the Congress of the Confederate States, it is in our judgment right and proper to declare invalid all evidences of debt due, or to become due at any point in any State adhering to the Government of the United States. This would upturn and destroy the stupendous operations in exchange bills, in which the State banks of the South have participated to the prejudice of our commerce and agriculture. The credit given in the sale and movement of the crops of the South has left us with a large amount of bank issues, totally inconvertible into coin. The purchaser of our crops, say of cotton, instead of sending his means direct to us, has been in the habit of directing the purchases to be made and a bill drawn on his agent in New York at ——— date, and this agent would sell his *sterling* exchange on the purchaser in, say Manchester, England, retire the draft from New Orleans, Mobile or Charleston, as the case might be, the cotton going forward, and not unfrequently reaching Manchester, and being converted into goods and sold before the maturity of the bill. The credit given in these transactions inures to the manufacturer in Manchester, and is furnished by the banks of the South, and works out the simple result of leaving the coin, which ought to take the place of our cotton when it is shipped in our own country, in the hands of the English manufacturer. If the purchaser reside in New England it is the

same. The banks of England, France, or of New York, leave this whole business to merchants; and their sagacity need but be commended, since suspensions of specie payments are not practiced by them upon every flaw of adversity as is the case with us. The tendency of the banking system is to expansion. Our effort to unite circulation and discount must fail. The principles are antagonistical and as irreconcilable as the asperities between paper money and coin. The transfer of the crops of the South, if confined to ready money, will bring buyers to our doors prepared to pay down for their supplies. Certainly, we are not able to sell our enormous crops on credit, and this being too obvious, the action of our Congress can remedy the evils by furnishing a convertible currency, and taxing all other bank issues upon each note, say ten cents the first year, advancing five cents for each year, for twenty years, the revenue thus derived will be \$750,000 the first year, increasing annually with the tax, taking all the notes issued by the banks at \$75,000,000, and the denominations to average ten dollars each. The term of twenty years would bring us into a condition of affairs in which none but large bank notes would exist; and if we paid off our national debt, a metallic currency for all the small transactions of the country would prevail.

The tax on bank issues is one of the very lightest which could be imposed on the country, as the annual interest on the very smallest note would, for years, be more than the tax imposed by the Government. We need coin in all the smaller transactions. Bank paper is its foe; we must remove that before the other will come in its place. This digression from advocating an exchequer has been unavoidable, since the whole subject of the currency of the country is in review. One of the objects which we think may be accomplished by an exchequer is to furnish upon a basis of ten millions in coin, credits available to the Government and the borrowers of money to the extent of one hundred millions of dollars. It is established as a fact, that any issue of bank paper, justly in circulation, must leave a debt behind it which it is valuable to pay. When to this we add the other quality, that it will be credited and received by the largest money dealer in the country, the Government, no doubt can



exist as to its usefulness as a circulating medium, but one and only one of these qualities, the latter, exists in regard to a treasury note. The reverse is the fact respecting the other quality, as it, the treasury note, gets into existence, as evidence of an indebtedness to its first holder; and since the dues to the Government are smaller than the notes which may be issued, their value as a circulating medium must be short-lived and ephemeral. The treasury notes of the Government are cheerfully used by our citizens and the banks; and if no other evidence was furnished of the cordiality with which every interest was prepared to sustain the Government of the Confederate States, this would be ample; but we are dealing with principles older than our Government, and more permanent than our present conflict is likely to be. There is a standard of values recognized by us and all the world, and that standard of values is for every transaction, viz: so many grains of gold or silver, called in our language and for our commerce a dollar. We may evidence our indebtedness by any description of paper issues most acceptable; but the debt cannot be cancelled by the country until taxes are collected from the land, and labor sufficient to liquidate the obligation; but the strong confidence evinced on all hands in our cause and our delivery, carries with it power enough to overcome all difficulties connected with our finances. Still, that this immense force shall be conducted into safe and judicious channels, has been the object of these suggestions.

## CHAPTER III.

## WEIGHTS, MEASURES AND COINS.

As german to these subjects of commerce and finance, comes up the subject of weights and measures; and here, fortunately for us, the labor has been already performed by the French. The spherical distance from the equator to the pole has been carefully ascertained to be 5,130,740 toises (six feet 39459-100000 parts.) This divided by ten millions of parts gives the metre (which is 39 371-1000 English inches.) This is the unit of their measures of length. Its square and cube are taken as standards of surface, capacity and solidity. The gramme, which is the unit of the French weights, is the one-hundredth part of a cubic metre at (39.26 degrees temperature Fahrenheit or 4° centigrade,) the melting point of frozen water. The *litre* French for measuring capacity, is the cube of one-tenth of a metre. The terms for multiplying are Greek; those for dividing are Latin. A simpler or a more exact system cannot be devised. We could adjust ours from natural objects, such as the seed of tobacco or cotton, or even the fibre of the sea island cotton; but the present complex tables of Troy weight, "Apothecaries weight," Avoirdupois weight, "wool weight and cheese and butter weight," are indefensible except that they are in use, whilst our measures are equally as bad. "Long measure," superficial measure, "cubic or solid measure," liquid measure, "dry measure," and wood measure—every one arbitrary. New names and a new coin for our standards struck by ourselves, abrogating entirely every name of every instrument which is now attached to our commercial intercourse, will destroy the badges of our inferiority. Let the baptism of fire and blood through which we are passing, enable us to speak a new language in our exchanges with the world. We are on the banks of an eternal deliverance from bondage; let us speak with new tongues; let us not recall our former servitude by any word which is used by that race and Government whose course

toward us ought to make us hesitate to speak even the same vernacular. The metrical system has been adopted by law in Spain, Belgium, Greece, Holland, Lombardy, Poland, Switzerland, and in Chili, Columbia and Mexico.

The Convention reached this conclusion on this subject :

*Resolved*, That to facilitate and simplify commercial calculations in the country, we recommend that the Congress of the Confederate States pass a law regulating coins and weights and measures, and that the basis shall be put upon a decimal ratio, with appropriate denominations.

## CHAPTER IV.

The following articles were published upon the subject of Weights, Measures and Coins, by the author of this treatise upon Commercial Enfranchisement in the order in which they here appear.

The proposed alterations in our weights and measures, as well as coins, which suggests the French system instead of our present ones, must lead to investigations of some value and interest, and being perfectly satisfied and approving of the action of the Macon Convention on the subject, the following statements of names, and the origin and value of the metrical system, are regarded of sufficient importance to claim general attention.

The metrical system has one unit for its basis, is universal and decimal: from the unit of length all the other units are derived.

In order that this unit might belong equally to all nations, it was taken on the actual dimensions of our globe. It is the ten millionth part of the quarter of the terrestrial meridian.

This unit of length is called "metre" to adapt it to the decimal calculation; the metre was sub-divided into parts of ten, and those into others ten times smaller, and its multiples are by ten, and those by ten again.

The metre serves as a basis to the other units in the following manner:

The *are*, or the unit of superficial measure, is a square, the size of which is ten metres long.

The *stere*, or the unit of cubation for wood, is a cubic metre.

The *litre*, or the unit of gauging vessels for dry or liquid materials, is a cube, the side of which is one-tenth of a metre.

The *gramme*, or the unit of weight, is the weight of a cube of 1.100 of a metre, or one cubic centimetre of distilled water at its maximum density, (4.0 centigrade) weighed in a vacuum.

The *franc*, or the monetary unit, is five grammes of an alloy compounded of nine parts of fine silver and one part of pure copper, and made under guaranty.

All these units are multiplied and divided like the metres, to systematize the denominations. The names of the multiples are taken from the Greek language, and those of the divisions from the Latin, thus: *deca* for ten; *hecto* for 100; *kilo* for 1,000; *myria* for 10,000; *deci* for one-tenth, or 0.1; *centi* for one-hundredth, or 0.01; *milli* for one-thousandth, or 0.001. These names are written before that of the kind of unit in question. Thus, we say 1 deca-metre for 10 metres; kilo-metre for thousand metres; kilogramme for a thousand grammes; centi-metre, centilitre, centigramme, for 0.01, or one-hundredth of a metre, of a gramme and of a litre.

Each of these multiples or divisors may, in the calculation, be taken for principal units. It is thus that the kilometre serves as unit of topographical length for railroads; the millimetre for micrometrical measures; the kilogramme for the weights of commerce, &c. Custom has adapted all these Greek and Latin names only for the metre, the litre and the gramme. Those which belong to the *are*, are only the hectare and the centiare; those which relate to the *stere* are the decistere and the centistere.

For the franc the names of decime and centime, taken for 0.1 franc, (one-tenth,) 0.01 franc, (or one-hundredth,) are the only ones that are made use of.

It is an ascertained fact, that this adjustment, so simple, presents the feature of remarkable unity in this: that there is no standard of measures of capacity; in fact, it would be unnecessary, since the litre, the unit of this standard, is a cubic decimetre; and a cubic decimetre of distilled water, at its maximum density, weighs in a vacuum exactly one kilogramme.

The above facts are drawn from official sources, and present us with much worthy of careful consideration. We are entering into a new order of things; and setting up for ourselves as a nation, we demand and seek independence and individuality as a people. Commercially, we have been wholly dependent on Yankee masters; in striking off our shackles and reaching out our unloosed arms; let our tongues utter new words; let new names be adopted for our insignia in commerce and trade—differing in everything from a Yankee in our thoughts, our

religion, our feelings, our laws, our institutions, our voices, our walking, our writing, and our talking; it surely must be soon a necessity that we have new weights and measures as well as new coins. Commercial independence is, and has been, the burden of thousands of speeches and myriads of essays throughout the Confederate States; many theories have been suggested, but it is singular that not one single Legislature, Congress, or even any council, has adopted any suggestion by changing any law or usage, and for all apparent good, we yet see the vast changes now taking place in our political relations will find us just as much a Yankee-patronizing and sustaining province as we formerly were. Reformation by changing our commercial language will certainly make us a different people so far as our books of accounts are concerned, and also in relation to our school-books, in our counting-houses, at our exchanges, in our stores and shops, in our apothecaries and drug stores, as well as at our market-places; and when at all these places the people speak a new tongue in their buying and selling, we shall know certainly we have begun to carry on our affairs independently. The fact that in the dispersion of mankind at the Tower of Babel their language was made different, announces a potent principle, which we can apply to our commercial interests without detriment.

The questions as to the value of any one system over another, are to be discussed hereafter; and in placing the above facts and suggestions before the reader, his consideration of the subject may suggest a different and better system. We may, at the least, think over the names and familiarize our minds with the necessity for such action as shall cut off all evidence of our accursed connection with the United States. If, by any occurrence in a single day, the people of the State of Tennessee should change their language to the French, intercourse with them of every kind would be seriously interrupted, if not entirely suspended; and so with our language of commerce. If we shall, in the Confederate States, change our commercial language, make it different from the Yankees, we may certainly infer that a serious obstacle will arise to intercourse with them.

## CHAPTER V.

“Whose is this image and superscription?”

The answer to this question settled the nationality of the place at which the interrogatory was put, the piece of money, *the coin of the country*, had upon it the image of Cæsar, it was the current coin, the money of Syria, and it was evidence of the government to which they should pay tribute—a simpler elucidation could not have been found. It settled the question of their obedience, their subjugation, and of their duty to obey their sovereign's demand. This fact announces, in plain terms, that every nation should indicate its existence by its own coins. Have we any? The Confederate States have no coins. There is no legal unit (for a dollar) of the Confederate States. A 5-franc piece, by the act of March 9th, 1861, is declared to be worth ninety-five cents, and a Mexican and an United States dollar to be worth one hundred and two cents. On the 9th of March, 1861, a law was passed requiring that suitable dies should be prepared for the coins of the Confederate States, but nothing has been, as yet, done upon the subject. The *relative value* which gold and silver bear to each other, as well as what ought to be their relations in our circulating medium are to be declared. In 1834 the United States Government made the value of gold to be sixteen to one of silver; it had been fifteen to one by the act of 1793. The alloy is inexact in the coins of Great Britain and the United States, and indeed of all nations except the French. The sovereigns of Great Britain are finer than the French Napoleons; the Mexican and United States silver dollars are finer than the French five-franc pieces. The object of all alloy, that is, durability as well as exactness, is secured better by the policy of the French Government, by making their coins out of a mixture—one-tenth of which is of an inferior metal, copper, with their gold or silver coins, and in the copper coins ninety-five copper, four of tin and one of zinc.

The real value of a kilogramme of gold is thirty-one hundred francs; in silver two hundred francs; in copper ten francs. A centime, in copper, weighs one gramme; a franc silver five grammes; twenty centimes, silver, one gramme. The franc, their unit, may be very easily converted into a standard of either a weight or a measure, as it is 23-1,000 of a metre across its face and is just 1-200 parts of a kilogramme, the commercial unit of weight. The questions which might arise with a nation respecting any change in their coins ought not to be considered with us, as we begin our existence and ought to seek the true standard and adopt it. If we make silver our unit in our coins, then we should find the simplest weight and make the coin to contain a decimal of the mixture, which itself should possess decimal proportions of alloy and pure silver. The same course should be pursued if we take gold. The names to be applied to these coins should be expressive of the nation. We have the words Confederate, State, county, which could be easily used without any violence to the customs of our people. The question once settled as to the unit, the names are simple, and the decimal being the divisions, of course custom would soon regulate the balance. One thing is, however, certain that nothing can reconcile the people to any other than a decimal system in their currency; and if any argument were needed in favour of a decimal system in weights and measures, this very fact that, after a trial of the principle in the currency, the experience of the whole population approves of it entirely, would answer every objection against the adoption of a decimal system in our weights and measures.

Moses said, "Do not say any unjust thing in judgment, in rule, in weight, or in measure; let the balance be just and the weights equal; the bushel just, and the sextary equal." The impossibility of being exact in our weights and measures, with our present system, will be made apparent by the statement of a few facts: *A grain of wheat taken from the middle of the ear, well dried, is the standard which starts the pound troy*—as follows: 24 grains a pennyweight, (an old silver coin of Great Britain being of that weight,) 20 pennyweights an ounce, and 12 ounces a pound. In avoirdupois weight there is a starting



point, except that, by an act of Parliament, 10 grains make one scruple, and 3 scruples a drachm, 16 drachms an ounce, and 16 ounces a pound, in the same natural object. In apothecaries' weight we have a long string of names suitable for doctors and quacks to call over and write out for the apothecary, but there is no meaning to any of these several words out of the pursuits to which they relate. A grocer is, by his profession, a stranger to the weights of the apothecary, and the silversmith would do a poor business if he adopted the weights of the grocer or the apothecary, as he must use troy weight or diamond weight; but yet we teach our children all these tables, and they are all in use amongst our people without any advantage, but very great trouble, and not unfrequently with blunders and mistakes, and never with positive exactness. Since twenty grains of one field and one variety of wheat will weigh very differently from another twenty grains from another field, and as we are seeking exactness, and as the foundation of the whole system is variable, we should abandon the system as worthless and look for another.

Our measures are equally as objectionable, as a few facts will demonstrate. We have, as the starting point, or the unit, the inch, defined thus: three barleycorns make an inch, twelve inches a foot, three feet a yard, &c. In many portions of the Confederate States barley is not known. It being one of the staple productions of England, however, she might apologise for making such an object the basis of her long measures, but for us it has no claims of this kind. In measuring grain, or to speak as the merchants now speak, by dry measure, we have a bushel in name, but the thing used is a half bushel, with but few exceptions. Ten pounds of distilled water is a gallon, and eighty pounds of distilled water is a bushel—this measure is, of course, dependent upon the wheat grain, and that being variable, the standard which we have derived, and is in use, must be defective. Our liquid measures are divided and subdivided so singularly as to require familiarity, in absolute use, to make us recollect them. Four gills a pint, two pints a quart, four quarts a gallon, &c. Cubic measure is a real difficulty—let us state it: 1,720 inches a foot, 27 feet a yard, 12 cubic feet a ton of shipping, &c. Our square measure are, of course, bottomed upon

the divisions of inches, feet, yards, &c. An acre is a quantity of land in which there are 4,840 yards square, or 160 square rods or perches, and which it takes a surveyor to ascertain with certainty. So difficult and treacherous are all our weights and measures, that in almost every article of building, and for every piece of work done by house-carpenters or railway builders, or land sold, the sworn professional weigher, measurer, or surveyor, is essential before the simplest settlement can be made between neighbour and neighbour. We have in each State a page or two, and in some, doubtless, more, of laws upon the subject of weights and measures, all of which are bottomed upon a standard derived from the United States, and they obtain their standard from England, and she had hers from the sources already alluded to.

Now, is there any real, unchangeable, fixed and exact standard existing in nature capable of being used instead of those we now have? If so, the simplest understanding must determine in favour of its adoption. The fact that the earth has been already measured, and that its proportions are definitely ascertained and applied to weights, measures and coins, furnishing every required advantage, has been announced by the highest scientific authority in the whole world—the French Academy of Sciences. A history of the facts connected with the affair is of the highest importance, and, with such materials as are at command, we may gather all of the imposing results of this interesting application of science to the commerce of the world. In 1790. Talleyrand obtained from the Constituent Assembly, of which he was a member, an order that the Academy of Sciences should found a metrical system based upon nature and suitable for acceptance by all nations. The Academy fixed the unit at the ten millionth part of the terrestrial meridian—a measurement having been made by Lacaille, in Peru; but another line was measured, passing through France, extending from Dunkirk to Barcelona, and afterwards northward through England and Scotland—and from the Isle of Wight southward, through Spain, to the island of Fomentera. This grand achievement, during the throes of revolution, was participated in by other nations at the invitation of the provisional government. This commission

was composed of the following persons: Berthola, Borda, Brisson, Laplace, Lefevre, Gineau, Legendre, Mecham, Monque, Prony and Vandermonde, members of the Institute of France; Aenæ and Van Swinden, sent by the Republic of the Netherlands; DeBalbo, by Sardinia; Bugge, by Denmark; Ciscar and Pedrayes, by Spain; Fabbioni, by Tuscany; Franchini, by the Roman Republic; Mascheroni, by the Cis-Alpine Republic; Mulledo, by the Laguyrian Republic; Tralles, by the Swiss Confederation; Vassalli, by Piedmont; Lenoir, a French artist, who executed the metre and apparatus relative to it, and Fontiaë, also a French artist, author of the kilogramme and its apparatus. Julliet Lavoisier and General Meunier took an active part for only a short period, unfortunately. This committee, after suitable verification, reported the metrical system of measures, and the weights were deduced from the metre with the new coins, constituting five units, as follows:

A metre—1-10,000,000 of the distance from the equator to the pole.

An arc—100 square metres.

A stere—1 cubic metre.

A gramme—1-100 of a metre of water, the unit of weight.

A litre—1-10 of a metre square.

These names are very simple, and are invariable, and one reveals the other. The coins are of different weights and measure certain proportions of a metre, as has been stated before. Now, the question arises, can we in the Confederate States adopt a metrical decimal system in lieu of the one which the Yankees use? The great change wrought in our currency was Mr. Jefferson's work, by which a decimal currency was substituted in the place of our confused pounds, shillings and pence. May we not, with perfect propriety, carry into our weights and measures the very same principle which we have so much reason to see is the simplest and the best in our currency. The names of the new weights and measures, as well as our coins, may need some very immaterial changes, and the revolution in our whole social and commercial and literary existence becomes as great as that in our political relations has been. Why may not the Congress now in session pass a resolution authorizing

the President to appoint a committee of one or two gentlemen, of known intelligence, from each State, to prepare a system, embracing the decimal metrical principles, and dissolving our language in commercial intercourse from the Yankee language, because it is a better one and a purer tongue. Let us of the Confederate States adopt it, drawing from the earth on which we tread the system by which we will buy or sell, and teaching, in every business transaction, by the image and superscription on the coin we may use, that we are a race of men affirming our nationality, and in our weights and measures declaring that we obey the great Jewish Lawgiver—the balance being just, the weights equal, the bushel just, and the sextery equal.

## CHAPTER VI.

One of the highest acts of sovereignty which any Government performs, is the assigning of instruments to commerce, and designating the names by which they are to be known *in every transaction*, by which property is passed from citizen to citizen, in all their buying and selling, exchanging or bartering. *These things*, called by names originating in the customs of the people, were ascertained and announced by the Governments of the world, from uncertain standards, up to the period of the French revolution, in 1790, when a higher and more comprehensive suggestion was inaugurated, as that intelligent and scientific people took cognizance of the fact that, of all the words used amongst mankind, the names of their coins, weights and measures were used as often, indeed oftener, than any other words in their language—that the language of any people, if found to be adopted from their conquerors, was conclusive evidence of their entire subjugation. They recognized the fact that words used so often as the names of the weights, measures and coins of the people, should convey ideas of an exact and positive character; that anything called by a name to be explained and comprehended, the thing itself must be shown, and the name by which it is called must be told to the listener before the mind can form any idea of the thing itself. None of us could possibly conceive of what a man speaks in an unknown tongue, although he might announce the name very clearly, or if the commonest object about us be called by a new name we must learn the change of name and see the thing alluded to before the mind can understand the sound. Our Government calls the measure by which cloths of all kinds are sold “a yard.” We have seen the thing which marks the length on the cloth, and we understand the quantity we shall buy or sell, when we hear the word mentioned; but why call it a yard; why not call it the “measure”? What we mean by the word yard, we know to be the distance which three feet, com-

posed of twelve inches each, the inch being just as long as three barley corns, when laid end to end. In plain language, a "yard" is just the same space that one hundred and eight barley corns would cover laid in a straight line on a level surface, each end of each grain touching the grains next to it, and this is the idea, the thought which is conveyed to the mind when the Government says "a yard"—by its laws or its proclamations, since it is a term in law as well as custom. Every one who can calculate in figures the simplest sum will readily understand the great ease and exactness of all calculations by tens or hundreds, a decimal or its compound. Why, then, should we impose upon ourselves and upon all who may come after us the unnecessary labor which that learned simpleton, John Quincy Adams, refused to take from our shoulders, when, in 1821, this very question of decimal weights and measures was reported on by him when Secretary of State; and chiefly by his department, the United States Government refused to adopt a decimal system, in lieu of the burthensome and complex one which we had inherited from England, and which in turn the Confederate States have adopted from the Yankees. If we mean to express a distance from one point to another, the fractions below the unit can be expressed better in parts of a hundred than in parts of a foot—an inch—or by quarters, halves, or eighths or sixteenths. This is too clear to admit of discussion. Is not the measure itself objectionable, when we come to analyze it? Suppose we should take a certain part of the distance of the earth's surface, from one point to another, as the French have done for for our unit, and divide it into decimals, as they have done—we should then find our Government and our people, when speaking of the measure, would mean exactly the one ten-millionth part of the distance from the equator to the pole, or one forty-millionth of the distance around the earth through the poles. The name by which this thing shall be called may lead to some discussion, as the whole reformation in our commercial nomenclature turns on this starting point; for if we can dethrone the "yard," the origin of which has been traced to barley corns, we have dispelled the charm of the whole system, and the pathway becomes clear to a reformation, absolute and incalculable, inas-

much as every Yankee book is expelled from our schools, and every word a Yankee uses in buying or selling becomes obsolete as certainly as the course of nature continues; for the new measure, bottomed on the size of the globe on which we live, becomes the foundation of all the weights and coins, as well as of every thing to be measured. We shall speak a new commercial dialect, truthful because exact, becoming because it will be just and right. The word yard is a bad one—it signifies other things than a measure, as an enclosure; when used in regard to ships, it means a long piece of timber suspended upon the mast by which a sail is extended. We have the word “meter,” or “metre,” signifying measure, and already applied to this very subject by a very large proportion of the civilized world. In France, Greece, Belgium, Sardinia, Switzerland, and indeed all Continental Europe, the meaning of metre is far better understood than the word yard. The metrical system has been adopted by some of the South American States, as well as Mexico; and the word metre, the term employed, is in use in all these countries, signifies the same everywhere, and is stereotyped in its application to distances and measures of all kinds throughout the world, for all time to come. In the French system, they have borrowed all their nomenclature from the dead languages—the dividing terms being taken from the Latin, and the multiplying ones from the Greek. It has been said with some pious emotions, and with much apparent force, that when the oracles of the Jewish Scriptures became complete, the Hebrew language ceased to be a spoken or living language—that upon the completion of the New Testament Christian Scriptures, the Greek language became a dead language; the Book of God thus is stereotyped forever beyond the possibility of change or interpolation by any agency. The French Academy of Science, with her philosophers and statesmen, in searching for names, *borrowed their words from the dead languages, but the things they signified from the unalterable proportions of the earth itself; thus, by two immutable things adjusting upon exact principles, the instruments of their commercial transactions to the latest posterity.* We are wishing to liberate ourselves from Yankee ideas in business matters, let us change our

words in business affairs. We wish an independence of them commercially; let us make our language of commerce a different one, and the thing follows as a necessary consequence; for although commerce may be king, yet the king must and does obey laws, and one of those laws as unchangeable as gravitation is, that without a change in our laws upon commercial subjects, without different laws from those of the Yankees, we shall have the same commercial ideas, and, what is far worse, the same habits and customs in all our transactions. Man makes the laws, true; but then the laws he makes govern and mould him and the institutions which control his action and form his character. The words metre and kilogramme—the one the unit of commercial measure and the other the unit of commercial weight—signifying the things they truly represent, would, if adopted and placed in the business and commerce of our country in the place of the words yard and pound, do more in the course of time to destroy Yankee influence in the Confederate States, than did the battle of Manassas—and we value above any price this splendid exhibition of Southern valor. The kilogramme weight is exactly the weight of one-tenth of a metre square of distilled water—the unit of measure for liquids. If, therefore, science and the plainest truths can weigh upon a question of so much gravity and so easy of accomplishment, we anticipate the action which has been suggested, viz: the appointment of a committee of enlightened gentlemen to prepare and report to Congress a decimal system of weights and measures, as well as new coins, deriving the unit of measures from the metre, which we have shown is the basis of the whole system.

The ten figures we use in our calculations are constantly telling us on every occasion that we may use them, that the decimal system is the simplest and the best; but the facts that every approach towards its introduction into general use has been approved and sanctioned by all the nations who have tried it, and that we are devising means of escape from Yankee tyranny and aggression, and that the enemy of Southern men and of the Southern States, John Quincy Adams, opposed the introduction of the decimal system into our weights and measures, after Mr.



Jefferson had introduced it into our currency, should certainly go a great way in determining us to abandon a system bad in itself, but rendered worse by its use amongst a people who are to-day plotting our destruction by sea and land. Revolutions are far more valuable in unloosing men's minds from old ideas and forcing society into new habits and customs, than they are in settling rights or adjusting disputes. If amidst this one of such fearful magnitude, our habits and customs shall so change as that the very language of our weights, measures and coins shall be made new and cleansed of its pollution from Yankee words and things, we may say, in years to come, with the intelligent and gifted philosopher and tradesman of France, as he looks upon the metre on his counter—the letre upon his shelf, and the franc in his till, and his code Napoleon on his table, these are some of the gifts to me of the bloodiest revolution in the tide of time, and they are more than any other country has ever obtained from any civil or political revolution, since they teach me the size of the earth, the value of science, the excellence of fairness and the wisdom of justice.

It may be stated as one of the last measures brought to the attention of the Confederate Congress by the illustrious statesman, John Tyler, was his resolution instructing the committee on Commerce to enquire into the expediency of adopting a new system of weights and measures, as well as new coins for the Confederate States.

Your valuable suggestion respecting the coins for the Confederate States in your editorial of the 23d inst., renders it necessary that an omission in the communication upon weights, measures and coins should be supplied.

The values of all coins are ascertained and defined by their WEIGHT and fineness—as appears by our acts of March 16th, 1861. The American dollar should weigh 412½ grains. The Mexican dollar 415 grains of 867||.000p pure silver; a five franc piece should weigh 384 grains of 900||1000 pure silver. *Our unit of weight* is a wheat grain; and since all wheat grains are not of the same weight, the *standard is inexact*. If we were to derive our *unit* of weight by taking the distance from

one place to another on the earth's surface, and dividing that distance into a given number of parts, and then take a fraction of a single part and construct a square measure and fill it with distilled water of a given temperature, we should have *an exact standard of weight*, since every such measure would weigh the same everywhere.

As to the size of the coins, it is but too obvious that we should avoid the diminutive unit of the French, although the skill with which they have ascertained the distance from the equator to the pole, may be worthy of our highest praise, and even adoption, as the means by which we shall find a unit of weight, in lieu of the grain of wheat and as a basis for our measures, in place of the grains of barley corn. A new nomenclature in the place of our yards, ells, acres, miles, roods, perches, penny-weight, scruples, gallons, gills, quarts, pints, butts, pipes, tons, pounds, stones et al, &c., seems so necessary that it needs not to be commended. We do not abandon the decimal currency by altering the unit of weights, although it would upset the standard by which the value of the coin itself would be ascertained. You desire to get rid of the word "dollar" because the Yankees use it—a southern sentiment, and evidences a purpose which seeks independence, and will obtain it—the proposed system for new weights and measures will get rid of it.

*We positively have no standard* for weights, measures or coins, and yet make them standards of admeasurement for other things. How long is a foot? As long as twelve inches. How long is an inch? As long as three barley corns. How long is a barley corn? That depends on circumstances. What is the weight of a grain of wheat?

Sir Robert Peel, in 1817, when advocating a reform in the currency of Great Britain, says he asked a witness before the Parliamentary Committee what a pound sterling was, and his reply was, "I can't tell you, but every body knows." The great statesman at once undertook the great work of reforming and correcting the inaccuracies existing in the coinage of the kingdom, the process by which this was accomplished need not be related. He reached as much exactness as the bad standards

he found in use would warrant. But we must not dismiss this important subject without saying *that there is but one exact and unalterable standard yet discovered, viz:* A certain proportion of the distance from one point to another of the earth, and this standard is applicable alike to weights, measures and coins.

We shall encounter some difficulty in deciding whether we shall take silver for our unit or gold; if we adopt gold, we may very readily find a unit of such value as will obey your suggestion for a larger unit than we now have, and yet observe the decimal divisions; if we adhere to silver we may be compelled to find a reconciliation of the decimal proportions of alloy and pure metal with the same principle in the division of the coin itself, in an unit possessed of more bulk than convenience would justify. The matchless resources of the country and the generous dispositions of our people, seem to indicate a large and valuable unit as proper for us, since the coins are part of the character of the nation that may use them.

## CHAPTER VII.

**FREE TRADE—EXCISES—MERCHANTS' SALES, &c.—SOURCES OF REVENUE—DIRECT TAXATION.**

We now approach the subject of taxation, the true method for raising the revenues of the Confederate States—whether by taxes of an indirect character on imports—by excises—by taxation on the sales of merchandize, or by a direct tax on the whole property of the citizens of the Confederacy. History furnishes us with the fact, that two prolific sources of wars amongst mankind have been the collection and disbursement of the public revenue. The decay and downfall of nations lies deeper, and is traceable to the wearing out of the lands on which they live, more than to any defects in Government. An enquiry into the reasons which led to our separation from our late associates, must compel us to recognize as one of the chief causes of dispute, and, indeed, the very root and beginning of the quarrel, a tariff on imports; for obviously until the collection was made, no distribution could occur; and although we felt and saw the injustice practiced upon us in the distribution, as well as in the collection of the revenue, yet, if there had never been any duty levied upon the imports of the United States, our situated might, and doubtless would have been widely different from that we now occupy. The dispute between the disciples of protection and revenue may vindicate the folly of one side or the other, but the system of raising the revenues for a Confederacy covering so many degrees of the earth's surface, by a tax upon the productions brought into it for sale at the very moment of their introduction, is objected to because of its injustice and want of diffusion amongst the people, and particularly by a tariff varying the charges on the different articles.

A tax upon all the property of a country, according to value, is an *ad valorem* tax; but if property in land be taxed one dollar, and property in horses or slaves to be taxed at fifty cents,

it is not *ad valorem*, and, singular as it may seem, our tariff has been enacted so as to violate these simple principles. Different charges being exacted upon the value of different articles—the article, not its value, regulating the charges exacted by the Government—the reasons which controlled our Congress must have been those which have been offered by the old Government that now is tottering into the grave, viz., that articles of luxury must and ought to pay more than necessities—the decision of what is a luxury and what a necessary being made, of course, by Congress. A pair of boots costs five dollars in Paris; the duty is fifteen per cent., or seventy-five cents; a diamond may cost the same to ornament a breast-pin, the duty is ten per cent., or fifty cents; the cost of cloth enough to make a coat may be in England ten dollars, the duty will be one dollar and fifty cents; the value of forty pounds of South American wool may be the same, and yet it will pay only one dollar. You tax one citizen upon his consumption one sum and another citizen a different sum upon the same *value* of foreign merchandize—the folly and injustice of these discriminations is too obvious; but the statement that neither would pay anything unless we used the articles, thus rendering all imposts optional with the citizen, is of all the defences for injustice the most deceptive and jesuitical, in this, that it assumes we ought not to trade with any nation except ourselves, as all other buying is taxed rightly. The whole argument comes to this absurdity, and ought, therefore, to be discountenanced and abandoned forever. If a uniform rate of duty upon all articles was adopted, it would be a nearer approximation to justice and equity; but a fatal objection exists respecting all duties upon imports, which cannot be removed by any device yet discovered. How can the value be ascertained? If the value at the place of export is taken, that varies as between seller and buyer so much as to favor all who consign goods on their own account, made by themselves, and of course the foreign manufacturer becomes the supplier of our markets, through his own agent, who swears to all the invoices sent him, as to the cost and value to the maker, without detriment, if he escapes detection? Our resident importers are merely dealers in selected articles, and, if honest, cannot go

beyond this limited sphere except with a loss. If you take a home valuation, different values will attach to the same article at different ports. This objection is positive, and cannot be removed as against either system—a home or foreign valuation. The policy of making the merchants of the country its collectors of revenue cannot be sound, since the honest man is defeated in his vocation by the unscrupulous. The Government, by gathering its taxes at the gates of the country, declares itself unwilling to place any confidence in those who propose to bring in their property for sale. The smuggler, undetected, is without a crime, and, with his class, is an object of admiration. The detective, as the Government officer is obliged to become, is not an enviable character. The worthy merchant feels and sees the injustice to him, which ought to be removed, but he is without any remedy, since there is no citizen of any country who can tell the cost to him of his Government when the taxes are collected on imports. The revenue is collected as stealthily as the pickpocket filches property from his unsuspecting victim. The results upon the mind of the independent citizen when forced to choose between the swindler and the smuggler, would be a condemnation of both, but for his knowledge of the fact that his own Government was exercising the office of taking tribute from a people without their knowing the amount actually abstracted. Yet we are burthened with a tariff on imports at the very threshold of our existence, as a Confederacy, bottomed upon old ideas taken from a Government which was tumbling into ruins, chiefly from this cause, when we escaped from it. The rapacity incident to man in every Government will endeavor to use the power of the new Government for its own advancement, and we must expect a revival of the old quarrel unless we discard the system of taxation upon imports, by which the Government of the United States collected its revenue. The hiatus in the system which the war has occasioned is very lucky for the liberties of the country. The absence of revenue from the custom-houses has disembarrassed the subject, although the officers are kept, with their salaries, in whole or in part, regularly paid—an expense which should be stopped at once.

Excises levied upon *certain* articles, when sold, of both

foreign and domestic manufacture, such as liquors, salt, etc., are equally unjust; but if an indirect tax, yet a certain method of securing the revenue without the difficulty of finding the value and an approximation to justice, be decided upon then as a basis of taxation, *let the sales of the licensed merchants of the country be taken, attaching the simple condition that the article shall be taxed but upon one sale.* This will settle the question of its value, for the sale will disclose the value of the articles quite surely. The fact of allowing every one to enter our ports with their products, free of charge, and here seek a market for them, would create for us ships, merchants and imports, and, as a consequence, ready buyers and carriers for our crops. Could there be a question but that the Government would thus collect the amplest revenue, since it would take its revenue on a higher value than the foreign invoice; and an additional recommendation to that course would be, that the State officers could collect the Confederate taxes, thus dispensing with the immense army of custom-house officers. But the fact that the taxes which would be thus collected must come from the land and labor of the country, and would be gathered by indirect means, makes the proposal to collect the revenues of the Confederate States by a tax on the sales of the merchants, and not on their importation, only a preferable competing proposition to do the same thing, viz: collect the revenue indirectly. Any system is better than a tariff with different charges on different articles for an independent commerce. No independence can exist without liberty. To render a nation free and independent, it is a prerequisite that its trade should be free, absolutely.

The hand of Government is pernicious in all trading, inasmuch as all laws regulating the subject must originate in some interest or other. The major interest must enact them, and that for which all laws and constitutions should exist, viz: the protection of the weak, is defeated and overridden by the rapacity of the majority. The fact that we are Southern States and people, owning the same kind of labor, will not dethrone the inherent organization of man. For every reason originating in integrity, and a sagacity worthy of the great mission upon which we are now entering, let us discard every indirect method

of obtaining from the people the money necessary to carry on the Government which the States have called into being. The fact that so many State Governments, which manage our domestic concerns so well, collect their revenues in the open light of day, without difficulty, and that they and the people of whom they collect their taxes desire to know what they pay, should vindicate the system of direct and honest dealing. The office-holder and the wealthy miser may dislike direct taxation; but, that according to the property of every man in the community the central Government should apportion its revenue, may be safely commended as a policy destitute of a thousand evils which must attach to any indirect method of securing a revenue. In addition to these reasons, absolute experience, as reported by Seybert, shows that the cost of collecting the direct taxes from 1791 to 1810, by the Government of the United States, was only four dollars and four cents average on each hundred dollars. The cost of collecting the revenue through the custom-houses, for fifty years, was much more; *to which must be added* the enormous cost of custom-houses, warehouses, revenue service, etc. See the financial report of 1857 and 1858 of the Government of the United States, and De Bow's Review, vol. 22, page 386, gives a table which makes the cost of the indirect system fully fifty per centum more than the expenses of collecting the taxes directly.

An argument in favor of direct taxation, if there were no other perfectly conclusive, may be found in the question respecting emigration, which must arise upon the return of peace. All taxes on imports act as a premium to emigration. A shoemaker in Lynn will not come to the Southern States to make shoes if he have an open market for his productions; but if he finds his shoes taxed, he will simply come into the Confederate States with his tools and make his shoes here, thereby obtaining the protection furnished by the tax on the importation, and also protection against all other foreigners and their labor.

Upon this subject the Convention came to this conclusion:

*Resolved*, 'that it be recommended to the Congress of the Confederate States to suspend the collection of all duties on imports, and that all the ports of the Confederate States be thrown open, and be made free to the trade of all the nations of the world who maintain peace with us.



## CHAPTER VIII.

**PROPOSITIONS FOR ADOPTION BY CORPORATIONS, STATES,  
AND CONFEDERATIONS.**

The pilot laws of some of the States are prejudicial to foreign commerce; particularly is this so in Virginia. See the subject discussed, in De Bow's Review, and in a letter appended to the speech of D. H. London before the Virginia Legislature, January, 1860. The pilots should be made to enter upon every Northern vessel, and a Confederate officer, at the charge of the vessel, continued with her, during her stay in Southern waters, as a police over her. The voluntary feature respecting the pilots in all the States should be substituted instead of any compulsion to employ them as to all other vessels.

The Government of the Confederate States was instituted to take care of our foreign relations, the States to watch over and protect our domestic interests.

We suggest that the taxes collected upon each sale of merchandise by the States of South Carolina, Alabama and Virginia ought to be altered, and the principle of the license laws of Tennessee, collecting but one tax on the same article, could be substituted without detriment either to the States or their commerce. The dealings in bills of exchange and the banking laws of the several States are subjects which time and the operations of the tax on bank issues will correct.

All city taxation should be abandoned on the use of capital and on trades throughout the Confederate States.

"After the prodigious changes which have been wrought in our situation, and, indeed, in that of the world, it has become absolutely necessary to enter on a careful, but fearless revision of our whole commercial system, that we may be enabled safely, yet promptly, to eradicate those faults which our former connections have enabled or displayed; to retrace our steps where we shall find that they have deviated from the line of true policy; to adjust and accommodate our laws to the alteration of

circumstances; to abandon many prejudices alike antiquated and senseless, unsuited to the advanced age in which we live, and unworthy of the sound judgment which should distinguish the nation."

Therefore, in view of the considerations and facts, we ask the concurrence of the Convention at Macon in the following propositions:

1st. That the report preceding be laid before the Congress of the Confederate States, and such action thereon taken as shall be justified by the arguments therein contained, and such other considerations as may present themselves to Congress in connection with our commercial interests at the ports on the Mediterranean ocean, the Baltic and all other European ports, as well as the ports of South America and the West Indies.

2d. That the trade in the tobacco of the Confederate States should be disencumbered of all Government monopolies in Europe, and that a reduction of the duties in England should be sought by every means.

3d. That a commission to prepare at once an entirely new system of weights and measures, as well as new coins, may be created.

4th. A repeal of the entire system of duties on imports, and a permanent system of direct taxation be adopted.

5th. That the entry and clearance of all vessels, as well as the police on the vessels of the (Northern) United States of America, properly belongs to the Navy Department of the Government, and should be placed under that department and not under the Secretary of the Treasury.

6th. That the establishment of an exchequer of the Confederate States would greatly assist and facilitate our Government and people in their transactions, by furnishing a safe depository and a uniform medium of exchange for all parts of the country.

And we further ask the concurrence of the Convention in the following proposals:

1st. That the report may be enclosed to the Governors of Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Arkansas, Tennessee and Missouri, with the request that they will lay it before their several Legislatures, requesting them to adjust where they may their pilot, inspection and other laws to our altered circumstances; securing the delivery of all vessels entering our waters from the United States to the proper Confederate officers. That all inspections of commodities not absolutely necessary may be dispensed with or rendered voluntary, and that in all cases where any article may require any mark or marks of condemnation, the letters U. S. may be used to indicate that they are below standard marketable articles; that the merchants' license laws may be so altered where they exist as that no article of merchandise upon its sale shall pay but one State tax, thus securing its delivery to the consumers all over each State at the same rate of taxation.

And we further ask of the Convention concurrence in the following proposals:

1st. That the annexed report be forwarded to the Councils of Norfolk, Richmond and Petersburg, Va.; Wilmington, Beaufort and Raleigh, N. C.; Charleston and Columbia, S. C.; Savannah and Macon, Ga.; St. Augustine and Pensacola, Fla.; Mobile and Montgomery, Ala.; Vicksburg, Miss.; New Orleans, La.; Galveston, Texas; Little Rock, Arkansas; Memphis and Nashville, Tenn.; with the request that they may consider the propriety of adjusting their system of corporation taxes, so as to relieve the trades and professions of all unnecessary restrictions, as it is obvious that these render real estate useful—it is the trading population of all of our cities which renders real estate valuable.

The Convention reached the following resolution upon the subjects discussed:

*Resolved.* That the memorial of a citizen of Virginia upon the subjects of free trade, coins, weights and measures, taxation, pilot laws, &c., be recommended to the attention of the several States and commercial cities, and be printed amongst the proceedings of the Convention.



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